

**OPINION  
72-388**

February 4, 1972           (OPINION)

Mr. John A. Zuger

City Attorney

Bismarck, ND

RE:   Taxation - Exemption - County Housing Authority

This is in reply to your letter of January 21, 1972, requesting our opinion as to whether or not the Burleigh County Housing Authority, as the owner of real property in the City of Bismarck, would qualify for any of the exemptions from real property taxation.

You point out that Section 57-0208 (2) provides an exemption for property belonging to a county.

Section 23-11-29 of the 1971 Supplement to the North Dakota Century Code provides:

"23-11-29.   TAX EXEMPTIONS AND PAYMENTS IN LIEU OF TAXES.   The property of an authority including an authority created under under Indian laws recognized by the federal government is declared to be public property used for essential public and governmental purposes and shall be exempt from all taxes and special assessments of the city, the county, the state or any political subdivision thereof.   In lieu of such taxes or special assessments, an authority may agree to make payments to the city, county, state, or any such political subdivision for improvement, services, and facilities furnished thereby for the benefits of a housing project, but in no event shall such payments exceed the estimated cost to such city, county, or political subdivision of the improvements, services, or facilities to be so furnished."

HELGI JOHANNESON

Attorney General